

To the Clerk of Edwards County, State of Kansas

We, the undersigned, officers of

City of Lewis

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and
(3) the Amounts(s) of 2020 Ad Valorem Tax are within statutory limitations.

Tax Ld Limit (from Computation Tab)
Does the City need to hold an election?

137,119
NO

Assisted by:
City Aid LLC
Anita Goertzen
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November 1

Yund. x
County Clerk

CPA Summary

Governing Body

Page No.1

Computation to Determine Limit for 2021

1. Total tax levy amount in 2020 budget
2. Library levy in 2020 budget
- Other tax entity levy in 2020 budget
3. Net tax levy

	Amount of Levy
+ \$	134,392
- \$	
- \$	30,006
\$	104,386

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	6,066	
5. Increase in personal property for 2020 :			
5a. Personal property 2020	+	166,054	
5b. Personal property 2019	-	169,119	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2020 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2020 :	+	308	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		6,374	
11. Total estimated valuation July 1, 2020		1,738,064	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0037	
13. Percentage adjustment increase (12 times 3)	+ \$	384	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	1,879	
16. Total Percentage Adjustments	\$	2,263	

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	30,238
Property tax revenues for debt service in 2020 budget:	-	30,006
Increased property tax revenues spent on debt service		232

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+	
Property tax revenues spent for public building commission and lease payments in the 2020 budget:			-	
Increase property tax revenues spent on public building commission and lease payments				0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)			+	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:			+	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:			+	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:			+	
23. Law enforcement expenses - 2021 budget:		+		22,500
Law enforcement expenses - 2020 budget:		-		22,500
CPI adjustment	1.80%			405
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)			+	0
24. Fire protection expenses - 2021 budget:		+		46,000
Fire protection expenses - 2020 budget:		-		46,000
CPI adjustment	1.80%			828
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)			+	0
25. Emergency medical expenses - 2021 budget:		+		5,000
Emergency medical expenses - 2020 budget:		-		5,000
CPI adjustment	1.80%			90
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)			+	0
26. Total Revenue Adjustments				232
Levies on Behalf of Another Political or Governmental Subdivision				
27. Library Levy - 2021 budget:			+	
Other tax entity levy - 2021 budget:			+	30,238
Other tax entity levy - 2021 budget:			+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision			+	30,238
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)			+	
30. Total Computed Tax Levy				137,119

City of Lewis

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	104,386	21,893	303	965	3,657	31
Debt Service	30,006	6,293	87	278	1,051	9
Library						
TOTAL	134,392	28,186	390	1,243	4,708	40

County Treas Motor Vehicle Estimate	28,186	
County Treas Recreational Vehicle Estimate	390	
County Treas 16/20M Vehicle Estimate	1,243	
County Treas Commercial Vehicle Tax Estimate	4,708	
County Treas Watercraft Tax Estimate		40

Motor Vehicle Factor	0.20973
Recreational Vehicle Factor	0.00290
16/20M Vehicle Factor	0.00925
Commercial Vehicle Factor	0.03503
Watercraft Factor	0.00030

***Note:** Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

City of Lewis

2021

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010	1/1/2010	9/1/2030	3.10-5.25	500,000	345,000	3/1 & 9/1	9/1	16,572	25,000	15,610	25,000
Total G.O. Bonds					345,000			16,572	25,000	15,610	25,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					345,000			16,572	25,000	15,610	25,000

General

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	319,209	324,513	208,728
Expenditures:			
General Government	85,391	86,098	132,409
Fitness	473	500	500
Municipal Court	1,098	1,100	1,100
Police	16,090	22,500	22,500
Fire	40,367	46,000	46,000
EMT	0	5,000	5,000
Streets	35,698	23,418	41,500
Street Lights	8,194	8,200	8,200
Parks and Recreation	6,615	7,210	11,650
Employee Benefits	35,308	35,450	36,750
Transfers Out	0	10,000	10,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	229,234	245,476	315,609
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	229,234	245,476	315,609
Unencumbered Cash Balance Dec 31	89,975	79,037	xxxxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	325,226	281,118	315,609
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			315,609
Tax Required			106,881
Delinquent Comp Rate: 0.0%			
Amount of 2020 Ad Valorem Tax			106,881

CPA Summary

City of Lewis

2021

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General Government			
Salaries and Wages	37,458	37,500	39,000
Contractual Services	34,271	35,000	35,000
Insurance	7,998	7,998	8,000
Materials and Supplies	3,060	3,000	6,000
Capital Outlay			41,809
Taxes	2,604	2,600	2,600
Total	85,391	86,098	132,409
Fitness			
Contractual Services	473	500	500
Total	473	500	500
Municipal Court			
Salaries and Wages	401	400	400
Contractual Services	697	700	700
Total	1,098	1,100	1,100
Police			
Salaries and Wages	12,095	15,000	15,000
Contractual Services	2,307	5,000	5,000
Materials and Supplies	80	2,500	2,500
Insurance	1,608		
Total	16,090	22,500	22,500
Fire			
Salaries and Wages	16,234	16,000	16,000
Contractual Services	12,708	14,400	14,400
Materials and Supplies	5,003	9,600	9,600
Insurance	6,422		
Transfer to Fire Equip Res		6,000	6,000
Total	40,367	46,000	46,000
EMT			
Transfer to EMT Reserve		5,000	5,000
Total	0	5,000	5,000
Streets			
Salaries and Wages	18,343	10,000	15,000
Contractual Services	4,983	2,000	13,000
Materials and Supplies	11,118	10,000	12,000
Insurance	1,254	1,418	1,500
Total	35,698	23,418	41,500
Street Lights			
Contractual Services	8,194	8,200	8,200
Total	8,194	8,200	8,200
Page 1 - Total	187,311	192,816	257,209

City of Lewis

2021

Adopted Budget

General Fund - Detail Page 2

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Parks and Recreation			
Salaries and Wages	588	600	600
Contractual Services	3,353	4,000	7,400
Materials and Supplies	2,070	2,000	3,000
Insurance	604	610	650
Total	6,615	7,210	11,650
Employee Benefits			
Unemployment Tax	133	150	150
Life Insurance	395	400	400
Health Insurance	28,625	28,700	30,000
Insurance	6,155	6,200	6,200
Total	35,308	35,450	36,750
Transfers Out			
Transfer to Cap Imp Reserve		10,000	10,000
Total	0	10,000	10,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	41,923	52,660	58,400
Page 1 -Total	187,311	192,816	257,209
Grand Total	229,234	245,476	315,609

(Note: Should agree with general sub-totals.)

City of Lewis

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	4,202	2,322	3,768
Receipts:			
Ad Valorem Tax	29,171	30,006	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	5,404	6,518	6,293
Recreational Vehicle Tax	76	93	87
16/20M Vehicle Tax	146	193	278
Commercial Vehicle Tax	852	1,200	1,051
Watercraft Tax	6	8	9
Transfer from Water Fund	5,000	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	40,655	43,018	12,718
Resources Available:	44,857	45,340	16,486
Expenditures:			
Debt Service			
GO Bond Principal	25,000	25,000	25,000
GO Bond Interest	17,535	16,572	15,610
Contingency Reserve			6,114
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	42,535	41,572	46,724
Unencumbered Cash Balance Dec 31	2,322	3,768	XXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	51,638	51,631	46,724
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			46,724
Tax Required			30,238
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			30,238

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			0

CPA Summary

City of Lewis

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	46,516	25,740	31,690
Receipts:			
State of Kansas Gas Tax	11,666	10,950	9,700
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,666	10,950	9,700
Resources Available:	58,182	36,690	41,390
Expenditures:			
Streest			
Contractual Services			
Materials and Supplies	32,442	5,000	41,390
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	32,442	5,000	41,390
Unencumbered Cash Balance Dec 31	25,740	31,690	0
2019/2020/2021 Budget Authority Amount	52,110	49,906	41,390

Adopted Budget

Parks and Rec Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	5,279	5,279	5,079
Receipts:			
Parks and Rec Fees		300	300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	300	300
Resources Available:	5,279	5,579	5,379
Expenditures:			
Parks and Rec			
Materials and Supplies		500	5,379
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	500	5,379
Unencumbered Cash Balance Dec 31	5,279	5,079	0
2019/2020/2021 Budget Authority Amount	4,765	5,279	5,379

CPA Summary

City of Lewis

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	10,516	19,189	20,308
Receipts:			
Utility Service Charges	81,697	82,000	82,000
Other Utility Charges	2,573	3,000	3,000
Trans Agency Clearing	14,542	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	98,812	88,000	88,000
Resources Available:	109,328	107,189	108,308
Expenditures:			
Water			
Salaries and Wages	31,788	33,171	34,000
Contractual Services	19,983	21,000	25,000
Materials and Supplies	22,884	16,000	32,308
Insurance	9,505	10,710	11,000
Taxes	979	1,000	1,000
Transfers Out			
Trans to Bond & Interest	5,000	5,000	5,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	90,139	86,881	108,308
Unencumbered Cash Balance Dec 31	19,189	20,308	0
2019/2020/2021 Budget Authority Amount	134,468	121,248	108,308

Adopted Budget

Sewer Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	61,689	61,868	59,615
Receipts:			
Utility Service Charges	55,224	55,224	55,224
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	55,224	55,224	55,224
Resources Available:	116,913	117,092	114,839
Expenditures:			
Sewer			
Salaries and Wages	29,139	29,139	30,000
Contractual Services	11,433	15,808	16,000
Materials and Supplies	11,725	10,000	12,000
Insurance	2,748	2,530	2,800
Capital Outlay			54,039
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	55,045	57,477	114,839
Unencumbered Cash Balance Dec 31	61,868	59,615	0
2019/2020/2021 Budget Authority Amount	128,709	128,909	114,839

CPA Summary

City of Lewis

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Trash Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	9,495	8,429	7,363
Receipts:			
Utility Service Charges	40,086	40,086	40,086
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	40,086	40,086	40,086
Resources Available:	49,581	48,515	47,449
Expenditures:			
Trash			
Contractual Services	41,152	41,152	47,449
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	41,152	41,152	47,449
Unencumbered Cash Balance Dec 31	8,429	7,363	0
2019/2020/2021 Budget Authority Amount	49,261	50,219	47,449

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary

City of Lewis

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improve Res Fun		Capital Equip Res Fund		Fire Equip Res Fund		EMT Reserve Fund		PRIDE		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,294	Cash Balance Jan 1	1,403	Cash Balance Jan 1	12,374	Cash Balance Jan 1	5,920	Cash Balance Jan 1		27,991
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
EMC Insurance	41,492	Miscellaneous	163					Gifts and Donations	11,645	
Total Receipts	41,492	Total Receipts	163	Total Receipts	0	Total Receipts	0	Total Receipts	11,645	53,300
Resources Available:	49,786	Resources Available:	1,566	Resources Available:	12,374	Resources Available:	5,920	Resources Available:	11,645	81,291
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Bldg Improvements	16,924							Materials & Supplies	2,540	
Total Expenditures	16,924	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,540	19,464
Cash Balance Dec 31	32,862	Cash Balance Dec 31	1,566	Cash Balance Dec 31	12,374	Cash Balance Dec 31	5,920	Cash Balance Dec 31	9,105	61,827 **
										61,827 **

**Note: These two block figures should agree.

CPA Summary

City of Lewis

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sales Tax Clearing		Penalty Clearing								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	173	Cash Balance Jan 1	12,942	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		13,115
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Utility Sales Tax	576	Utility Penalties	3,360							
Total Receipts	576	Total Receipts	3,360	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,936
Resources Available:	749	Resources Available:	16,302	Resources Available:	0	Resources Available:	0	Resources Available:	0	17,051
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Remittances	568	Trans to Water	14,542							
Total Expenditures	568	Total Expenditures	14,542	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	15,110
Cash Balance Dec 31	181	Cash Balance Dec 31	1,760	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,941 **
										1,941 **

**Note: These two block figures should agree.

CPA Summary

(First published in the Edwards County Sentinel on July 22, 2020)

State of Kansas
City

1234

City of Lewis

will meet on August 10, 2020 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of all uniform tax. Detailed budget information is available at City Hall and will be available at this hearing.

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

[illegible]

*Tax rates are expressed in mils.

City Official Title City Clerk